

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
CLERK OF THE CIRCUIT COURT
CRAWFORD COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
01/27/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk	Terry L. Stroud	01-01-07 to 12-31-10
President of the County Council	Jerry Brewer	01-01-07 to 12-31-08
President of the Board of County Commissioners	Randy Gilmore Larry G. Bye	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CRAWFORD COUNTY

We have examined the records of the Clerk of the Circuit Court for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Crawford County for the year 2007.

STATE BOARD OF ACCOUNTS

December 16, 2008

CLERK OF THE CIRCUIT COURT
CRAWFORD COUNTY
EXAMINATION RESULTS AND COMMENTS

COLLECTIONS NOT DEPOSITED

The Clerk's office was conducting background searches and the Clerk was receiving \$5 fees for each search conducted. The \$5 fees were received as checks. Receipts were not being written for the fees collected and the fees were not being posted to the Clerk's Cash Book of Receipts and Disbursements. Instead, the checks were placed in the daily collections and a corresponding amount of cash was removed.

Fees collected for this service should have been posted to the Clerk's Cash Book of Receipts and Disbursements and quietused into the County General Fund each month.

During the period January 1, 2007 to December 15, 2008, \$2,338 was collected by the Clerk and not deposited or quietused to the County General Fund.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

Terry L. Stroud, Clerk, was asked to reimburse the County for the \$2,338 for the collections not deposited. (See Summary, page 6)

FEES

The marriage license fee charged by the Clerk when neither of the individuals was a resident of Indiana was \$50. Indiana Code 33-32-5-1 set the marriage license and certificate fees at \$60, if neither of the individuals were a resident of Indiana.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

CLERK OF THE CIRCUIT COURT
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2008, with Terry L. Stroud, Clerk. The official concurred with our findings.

The contents of this report were discussed on December 16, 2008, with Jerry Brewer, President of the County Council; and Larry G. Bye, President of the Board of County Commissioners.

CLERK OF THE CIRCUIT COURT
CRAWFORD COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Terry L. Stroud, Clerk:			
Collections Not Deposited, page 4	\$ 2,338	\$	\$
Paid by Terry L. Stroud, Clerk, deposited on			
December 22, 2008, Quietus No. 909	<u> </u>	<u>2,338</u>	<u>-</u>
Totals	<u>\$ 2,338</u>	<u>\$ 2,338</u>	<u>\$ -</u>